

TA-3-07001/2/2021-TA-CGA/e-5365/387

Ministry of Finance
Department of Expenditure
Controller General of Accounts
Mahalekha Niyantak Bhawan
'E' Block, GPO Complex, INA, New Delhi-110023

Dated: 31 10.2025

OFFICE MEMORANDUM

Subject: Timelines related to finalization of pension cases.

Reference is invited to this Office Memorandum dated 24.06.2025, wherein all the offices were requested to adhere to the timelines related to finalization and disbursement of pension.

2. It has been observed that discrepancies in pay fixations are often noticed at a very late stage, resulting in huge recoveries from the employees at the fag end of their service, causing severe hardships.
3. Rule 63(1)(c) of CCS (Pension) Rules, 2021 limits a Pay & Accounts Officer to verify the correctness of emoluments only upto twenty-four months before the date of retirement. However, the same should be read with the following instructions laid down at **para 5 of DOPT's OM dated 03.10.2022** on recovery of wrongful/excess payments made to Government Service.
 - i. Ministries/Departments/Offices may exercise extreme caution and take suitable measures while handling pay fixation of their employees as also in other cases involving payments so as to ensure that such lapses/mistakes do not occur;
 - ii. Pay fixation orders issued due to grant of MACP/ACP/financial upgradation/increment/promotion etc may necessarily be audited by the internal audit and/or the Pay & Accounts Office concerned within 3 months of issuing such orders; and
 - iii. In cases where the employee is due to retire within next 4 years, audit of previous pay fixation orders and verification of service should be done on priority.
4. The above provisions are also laid down under **para 2.16.3.2 and 2.16.3.3 of Civil Accounts Manual, 2024.**
5. In light of the above extant codal provisions, all the Pr.CCAs/CCAs/Dy.CAs (IC) are requested to direct their respective Internal Audit team to conduct the mandatory internal audit of all the cases mentioned above. Compliance of the above may be ensured, and a detailed report to that effect may be provided to this office by 31st March 2026.
6. This issues with the approval of the competent authority.



(Sanchita Shukla)
Jt. Controller General of Accounts

To
All Pr.CCAs/CCAs/CAs (IC) of Ministries/Departments

Copy to: Sr.AO (ITD) for uploading this OM on CGA's website